

193A—10.6(542) Programs that qualify—limitations.

10.6(1) The overriding consideration in determining whether a specific program qualifies as acceptable continuing education is that it be a formal program of learning which contributes directly to the professional competence of an individual registered in this state. It will be left to each individual certificate or license holder to determine the course of study to be pursued. Thus, the auditor may study accounting and auditing, the tax practitioner may study taxes, and the management advisory services practitioner may study subjects related to such practice. Job-related continuing education shall qualify as acceptable provided that the hours claimed contribute directly to the professional competence of the certificate or license holder.

10.6(2) Continuing education programs will qualify only if:

- a. An outline of the program is prepared in advance and preserved.
- b. The program is at least one hour (50-minute period) in length.
- c. The program is conducted by a qualified instructor, discussion leader or lecturer. A qualified instructor, discussion leader or lecturer is anyone whose background, training, education or experience makes it appropriate for that person to lead a discussion on the subject matter of the particular program.
- d. A record of attendance is maintained.

10.6(3) The following programs are deemed to qualify provided all other requirements of this rule are met.

- a. Professional development programs of recognized national and state accounting organizations.
 - b. Technical sessions at meetings of recognized national and state accounting organizations and their chapters.
 - c. Distance learning programs or group study Webcast programs.
 - d. University or college courses meet the continuing education requirements of those attending.
- Each semester hour shall be equal to 15 contact hours of credit. Each quarter hour shall be equal to 10 contact hours of credit.

10.6(4) Formal correspondence and formal individual study programs contributing directly to the professional competence of an individual that require registration and provide evidence of satisfactory completion will be considered for credit. The amount of credit to be allowed for correspondence and formal individual study programs (including tested study programs) is to be recommended by the program sponsor and based upon appropriate “field tests” and shall not exceed 50 percent of the renewal requirement. If the program sponsor has not designated the amount of credit to be claimed for completing the course of study, the licensee must estimate the equivalent number of hours and justify the amount of hours claimed. A licensee claiming credit for correspondence or formal self-study courses is required to obtain evidence of satisfactory completion of the course from the program sponsor. Credit will be allowed in the renewal period in which the course is completed.

10.6(5) Credit may be allowed for interactive self-study programs on the basis of one hour of credit for each 50 minutes spent on the interactive study program if the developer of such programs is approved by either the national continuing professional education registry or by the NASBA continuing education registry.

10.6(6) The credit allowed an instructor, discussion leader, or speaker will be on the basis of two hours for subject preparation for each hour of teaching. Credit for teaching college or university coursework may be claimed for courses taught above the elementary accounting or principles of accounting level. Repetitious presentations shall not be considered. The maximum credit for such preparation and teaching will not exceed 50 percent of the renewal period requirement.

10.6(7) Credit may be awarded for published articles and books. The amount of credit so awarded will be determined by the board. Credit may be allowed for published articles and books provided they contribute to the professional competence of the licensee. Credit for preparation of such publications may be given on a self-declaration basis up to 25 percent of the renewal period requirement. In exceptional circumstances, a licensee may request additional credit by submitting the article(s) or book(s) to the board with an explanation of the circumstances that the licensee feels justify additional credit.

10.6(8) Participation in committee meetings or recognized professional societies, which are structured as educational programs, may qualify if they meet the appropriate requirements.

10.6(9) Credit may be allowed for the successful completion of examinations for Certified Management Accountant/CMA, Certified Information Systems Auditor/CISA, Certified Financial Planner/CFP, Enrolled Agent/EA, as well as other similar examinations approved by the board. Credit will be allowed at a rate of five times the length of each examination, which is presumed to include all preparation time, claimed in the calendar year of the examination, and limited to 50 percent of the total renewal requirement.

10.6(10) Dinner, luncheon and breakfast meetings of recognized organizations may qualify if they meet the appropriate requirements.

10.6(11) Firm meetings for staff or for management groups may qualify if they meet the appropriate requirements. Portions of such meetings devoted to administrative and firm matters cannot be included.

10.6(12) The board may look to recognized state or national accounting organizations for assistance in interpreting the acceptability of and credit to be allowed for individual courses.

10.6(13) The right is specifically reserved to the board to approve or disapprove credit for continuing education claimed under these rules.